

Charity no. 1158711

Sumatran Orangutan Society
Report and Audited Financial Statements
31 March 2025

Sumatran Orangutan Society

Reference and administrative details

For the year ended 31 March 2025

Charity number	1158711																				
Registered office and operational address	6 Lombard Street Abingdon Oxfordshire OX14 5BJ																				
Trustees	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Lauren Curtis</td><td>Chair</td></tr><tr><td>Simon Constantine</td><td></td></tr><tr><td>Hana Fairuzamira</td><td>appointed 22 April 2024</td></tr><tr><td>Stephen Griffin</td><td></td></tr><tr><td>Dr Iding Haidir</td><td>appointed 5 April 2024</td></tr><tr><td>Marjolein van den Hoven</td><td></td></tr><tr><td>Janet Howard</td><td></td></tr><tr><td>Moray McLeish</td><td></td></tr><tr><td>Gary Mitchell</td><td></td></tr><tr><td>Jacqueline Richardson</td><td></td></tr></table>	Lauren Curtis	Chair	Simon Constantine		Hana Fairuzamira	appointed 22 April 2024	Stephen Griffin		Dr Iding Haidir	appointed 5 April 2024	Marjolein van den Hoven		Janet Howard		Moray McLeish		Gary Mitchell		Jacqueline Richardson	
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Marjolein van den Hoven																					
Janet Howard																					
Moray McLeish																					
Gary Mitchell																					
Jacqueline Richardson																					
Director	Helen Buckland																				
Bankers	<table><tr><td>The Co-Operative Bank</td><td>CAF Bank Ltd</td></tr><tr><td>PO Box 250</td><td>25 Kings Hill Avenue</td></tr><tr><td>Delf House</td><td>Kings Hill</td></tr><tr><td>Southway</td><td>West Malling</td></tr><tr><td>Skelmersdale</td><td>Kent</td></tr><tr><td>WN8 6WT</td><td>ME19 4JQ</td></tr></table>	The Co-Operative Bank	CAF Bank Ltd	PO Box 250	25 Kings Hill Avenue	Delf House	Kings Hill	Southway	West Malling	Skelmersdale	Kent	WN8 6WT	ME19 4JQ								
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WN8 6WT	ME19 4JQ																				
Solicitors	Clifford Chance LLP 10 Upper Bank Street Canary Wharf London E14 5JJ																				
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																				

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2025

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

OBJECTIVES AND ACTIVITIES

Mission and Vision

At SOS, our mission is to protect orangutans, their forests, and their future. Working alongside frontline partners and forest-edge communities, we are striving for a future in which wild orangutans thrive in resilient, interconnected forest landscapes.

With only around 14,000 Sumatran orangutans and fewer than 800 Tapanuli orangutans remaining, our work is vital. These Critically Endangered great apes face escalating threats from habitat loss and fragmentation driven by agriculture, infrastructure development and competing land claims. Lasting solutions demand innovative, locally-grounded approaches — with the meaningful participation of the communities living alongside these forests.

Strategic Approach: The Conservation Greenprint

Our Conservation Greenprint, which guides our strategy to 2030, is rooted in community engagement and in-depth landscape analysis. It is built around three core goals — to **Protect**, **Connect**, and **Rewild** orangutan landscapes — and is enabled by four strategic pillars:

1. **Root causes**
Tackling the underlying drivers of habitat loss and vulnerability through data, research, and participatory insights.
2. **Seeds of Sustainable Development**
Supporting people and forests to thrive together by aligning community prosperity with biodiversity protection.
3. **Space to Flourish**
Restoring, expanding, and connecting viable habitats so orangutans and other wildlife can move freely and flourish.
4. **Evolving Conservation**
Acting as enablers and connectors, we catalyse, support, and equip frontline partners and conservation allies with the tools, knowledge, and technical expertise they need to deliver effective, game-changing conservation.

This framework enables us to deliver high-impact, community-centred programmes that are responsive to both ecological realities and the social contexts in which we work.

Goals to 2030

To secure a thriving future for orangutans and their forests, we aim to:

- **PROTECT:** Support the protection of 1.8 million hectares of orangutan habitat;
- **CONNECT:** Prioritise the long-term connection of vital orangutan landscapes; and
- **REWILD:** Enable the rewilding of 10,000 hectares of critical land so orangutans, and so many other species, have space to flourish.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2025

These goals are being translated into practical action through:



- Securing community forest management rights and supporting sustainable forest governance;
- Strengthening conservation, development and land-use planning to value and prioritise the protection of intact forests;
- Safeguarding and restoring ecological corridors;
- Enabling regenerative agriculture and habitat restoration;
- Engaging government, communities, and private sector stakeholders to adopt unified conservation strategies; and
- Monitoring biodiversity and forest recovery to track impact and guide adaptive management.

Together, these efforts contribute to thriving, connected landscapes and a flourishing future for wildlife and local people.



Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2025

Landscape-scale, local-level action

SOS works at a landscape scale but on a local level. The programmes that we support span from forest monitoring (via satellite, drone, and patrol teams) to sustainable livelihood development, ecosystem restoration, and community-led forest governance.

Every intervention is tailored to its context — recognising that effective conservation must be place-based, inclusive, and adaptive. We fund and co-design programmes with trusted partners on the ground, building their capacity for long-term success while responding to urgent threats and emerging opportunities.

Focus Landscapes: North Sumatra's Forest Frontlines

North Sumatra's rainforests are globally important: rich in biodiversity, critical to climate stability, and deeply interwoven with local cultures and livelihoods. Yet beyond protected areas, these forests are under intense pressure, fragmented by roads, logging, and agricultural expansion.

Our primary focus in 2024–25 remained on two of Sumatra's most vulnerable landscapes:

- West Toba: Home to over 700 Sumatran orangutans in approximately 120,000 hectares of forest; and
- Batang Toru: The only habitat of the Tapanuli orangutan, the rarest great ape on Earth with only 800 individuals remaining in the wild.

These landscapes also support other threatened species — including Sumatran tigers, sun bears, clouded leopards, golden cats, agile gibbons, siamangs, and Helmeted and Rhinoceros hornbills — making their protection a high priority for global biodiversity.

Additionally, this year saw the expansion of our restoration footprint through the support of a new rewilding initiative in Tenggulun, a degraded area within the Gunung Leuser National Park, laying the groundwork for future ecosystem recovery.

Committed to Communities

At SOS, we have over 20 years of experience under our belts, backing and learning from our incredible partners working on the frontiers of conservation in Indonesia. Our approach to protecting wild orangutans and their forest is authentically community-centred. Our frontline partners are committed to building deep and meaningful relationships with the people living alongside orangutans – and work in genuine partnership to design and deliver programmes which enable both to flourish.

We recognise the complex relationships between communities, culture, land, and biodiversity. Our partners are focused on building trust and collaboration over time, ensuring that conservation is not imposed, but embraced. We wholeheartedly believe that this approach is key to creating a pathway to sustainable change. It acts as a bridge between conservation and the people that call these biodiverse landscapes home, and ultimately to achieving resilient solutions which disrupt the drivers of biodiversity decline.

Grant-making Policy

The trustees award discretionary grants to partners in Sumatra to deliver projects that further the charity's objectives to protect orangutans, their forests and their future. Grant-making is a key part of our charitable activities, enabling us to support local partners.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

Throughout the year, SOS has advanced our mission by enabling ambitious conservation action with strong local leadership. The following sections outline our progress through each of the four strategic pillars.

Root Causes: Understanding and addressing the drivers of conservation challenges

In 2024–25, SOS and our frontline partners continued to deepen our understanding of the systems and pressures that drive habitat loss and vulnerability in orangutan landscapes. Our data-led, participatory approach – combining remote sensing, spatial analysis, ethnographic research, and on-the-ground observation – continues to inform our strategic decision-making and the design of impactful, locally-tailored interventions.

Effective orangutan conservation requires a nuanced understanding of the forces driving deforestation, from land tenure conflict to extractive industries and unsustainable land use. Our work this year has continued to refine our understanding of these dynamics, using interdisciplinary tools to identify where and how we can have the most lasting impact.

In West Toba, we supported the use of remote sensing, drone surveys and GIS to detect deforestation events and track forest change in near real time. Our frontline partner organisation, TaHuKah, now shares biweekly forest loss alerts with the Government's Forest Management Unit, enabling coordinated responses to emerging threats. Encouragingly, the programme documented orangutan presence in parts of the landscape where they've never been recorded before, reshaping strategic priorities for connectivity.

Our programme continues to prioritise mapping and mediating contested land claims, particularly where disputes are fuelling land conversion and illegal deforestation. In key wildlife corridors, overlapping claims between tenure claimants are being addressed through participatory mapping and stakeholder dialogue, with the aim of de-escalating conflict and building a platform for forest protection agreements.

Our support of biodiversity monitoring across several key sites resulted in camera trap surveys capturing rare and elusive species including Sumatran tigers, sun bears, golden cats, and hairy-nosed otters, reinforcing the ecological value of these forests.

Meanwhile, ethnographic fieldwork and participatory research continued in key communities. These insights into customary land tenure, clan dynamics, agricultural practices, and decision-making structures are essential for designing conservation programmes that are rooted in local realities and can generate durable change.

Seeds of Sustainable Development: Enabling local communities to thrive alongside forests

Conservation must go hand in hand with prosperity for the communities who live alongside orangutans. This year, our focus has been on scaling up sustainable village development and supporting forest-friendly livelihoods, while navigating the complex legal and political landscapes that define forest use in Indonesia. These efforts aim to reduce dependency on destructive land uses while strengthening community ownership of conservation outcomes.

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Report of the trustees

For the year ended 31 March 2025

In Sibagindar, a milestone was achieved as agroforestry activities formally launched within the 600-hectare community forest secured through Indonesia's Social Forestry scheme. Community members have begun planting a mix of timber and non-timber species – including durian, cocoa, and coffee – in ways that restore ecological function while also creating long-term livelihood opportunities. Several households have seen early results, and a collective management system is now being developed to support equitable benefits and long-term sustainability.

Building on this success, assessments for future social forestry licences progressed, including ecological surveys, tenure analysis, and community consultations. Meanwhile, discussions continued on securing a private community forestry licence for over 1,000 hectares of customary land — a significant opportunity to return forest stewardship to Indigenous landowners.

Village planning support continued across multiple communities in key forest corridors, where we worked with village governments and development committees to ensure ecological values were embedded in formal planning documents. Conservation actions are now included in government-funded community workplans, including forest management, nursery operations, and ecosystem protection – a key indicator of ownership and long-term viability.

We also continued to explore opportunities for transformative conservation financing through partnerships with private sector stakeholders. In dialogue with a logging concession, we supported early-stage discussions on transitioning from timber extraction to carbon-based conservation finance. This pilot could offer a powerful model for aligning commercial land tenure with ecological restoration and climate mitigation.

Collectively, these community-centered efforts demonstrate that sustainable development and forest protection are not mutually exclusive — they are interdependent.



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Report of the trustees

For the year ended 31 March 2025

Space to Flourish: Restoring and reconnecting habitats for orangutans and other wildlife

To ensure the long-term survival of Sumatran and Tapanuli orangutans, it is critical that they can move freely through secure, connected forest landscapes. This year, SOS and our partners have made significant progress in rewilding degraded land, maintaining ecological corridors, and developing innovative solutions to reduce fragmentation.

In parts of the landscape where major roads have severed orangutan habitat connectivity, our frontline partner TaHuKah completed the installation of seven canopy bridges — the first of their kind in Sumatra. These rope-based bridges are suspended between large trees on either side of the roads and designed to support the safe passage of arboreal species. Although orangutans have yet to be recorded using the bridges, they have been used by other primates and forest mammals, and we continue to monitor their effectiveness through camera traps. The work has received international media coverage and interest from other forested regions in Indonesia where similar infrastructure challenges are affecting wildlife.



Black Sumatran langurs test out one of the newly installed canopy bridges.

Habitat restoration also expanded this year. In West Toba, over 10,880 seedlings were planted across degraded areas. Species included fast-growing pioneers and orangutan food trees, such as ficus and durian, aimed at accelerating natural regeneration and improving food availability for wildlife. These efforts build on more than a decade of rewilding work by SOS and our partners, which has now seen over 2 million trees planted across over 2,000 hectares of degraded land in northern Sumatra. Meanwhile, in Tenggulun, within the Gunung Leuser National Park, we supported a new rewilding initiative in a previously oil palm-dominated area. Early surveys identified encouraging signs of natural regeneration and presence of key wildlife species. Restoration here will focus on creating a viable buffer zone for the park and supporting surrounding communities with sustainable land-use alternatives.

These landscape-scale restoration and connectivity efforts are at the heart of our mission to create space to flourish – for orangutans, other wildlife, and the communities who depend on healthy forests for their future.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2025

Evolving Conservation: Strengthening capacity and transforming conservation practice

This year, we have continued to invest in the people and partnerships that are driving forward long-term change for orangutans and forests. Our role as an enabler, connector and ally remains central to our approach – supporting frontline organisations, nurturing future leaders, and helping shape a more inclusive, effective conservation sector.

We supported Krisna, the head of the Human Orangutan Conflict Response Unit, with a scholarship to attend the Durrell Endangered Species Management course (DESMAN) at Jersey Zoo. Krisna has been working on the frontline of orangutan protection for over 15 years, and we are delighted to have been able to support his ongoing professional development in conservation leadership and species recovery.

A major focus has been the delivery of our Darwin Initiative-funded Capability and Capacity Project. Working with partner organisations YOSL-OIC and TaHuKah, the project is designed to strengthen internal systems, strategic capacity, and the technical skills needed to lead and sustain high-impact conservation programmes. Through job shadowing, mentoring, action learning and tailored training, we've supported the development of robust organisational practices – from governance and financial management to monitoring, evaluation and learning (MEL) and communications. Our long-term goal is to ensure that conservation leadership in Sumatra is embedded, well-resourced, and resilient — enabling our partners to scale their own solutions and secure meaningful, lasting change.

In line with our ambitious approach to collaboration we have worked to amplify knowledge-sharing and policy influence. This has included hosting online and in-person dialogues with environmental funders and conservation practitioners. In January, SOS convened a virtual workshop exploring how funders can better support community-centered conservation, and launched a new handbook for environmental funders. This resource challenges conventional grant-making models and outlines practical approaches to embed equity, flexibility, and local leadership into funding relationships.

Looking ahead, we are continuing to explore new models for incentivising conservation, including community payments for ecosystem services and alternative benefit-sharing approaches that ensure communities receive tangible rewards for protecting forests. This work is part of a broader ambition to decolonise conservation – embedding approaches that return power to communities, challenge colonial legacies, and place justice and equity at the heart of environmental action. Our programme strategies — from participatory mapping to social forestry — are all part of this broader mission.

Conclusion

In 2024–25, the Sumatran Orangutan Society channelled significant financial, technical and strategic support and resources to protect orangutans and the forests they depend on, working at the most critical intersections of conservation, community and climate.

From nurturing young forests and strengthening local livelihoods to protecting forest corridors and supporting local leadership, our work has continued to be grounded in partnership, evidence, and long-term commitment.

Through our Conservation Greenprint strategy, we have moved closer to our vision of wild orangutans thriving in resilient forests. Our frontline partners are delivering bold, community-centred conservation at scale, and we are proud to stand alongside them as enablers, advocates and allies.

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None of this progress would be possible without the generosity and vision of our supporters. Flexible, trust-based funding continues to play a vital role in enabling responsive, locally-led action in complex and rapidly changing landscapes. We are deeply grateful to the individuals, institutions and partners who share our belief in a future where people and forests flourish together.

As we look ahead, we remain focused on our mission: to protect orangutans, their forests, and their future. With the continued backing of our donors and partners, and the leadership of frontline organisations and local communities, we are confident that the seeds of sustainable change are taking root – and that a flourishing future for orangutans is within reach.



FUNDRAISING PRACTICES

The charity is registered with and adheres to the standards and recommendations set by The Fundraising Regulator. It does not engage professional fundraisers but does have relationships with certain corporate partners for which the standards set by The Fundraising Regulator with respect to commercial participators are adhered to. The charity has had no failures to comply with fundraising regulations and no fundraising complaints were received during the year. The trustees oversee all fundraising activities and are satisfied that appropriate measures are in place to protect the public, including vulnerable people, from unreasonable intrusion, persistent approaches, or undue pressure.

FINANCIAL REVIEW

We have been able to achieve a huge amount to drive our mission forward this year – thanks to all of our wonderful supporters and our exceptional frontline partners.

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Report of the trustees

For the year ended 31 March 2025

Special thanks to Lush, a long-standing partner, and to Edrington Giving More, now in the fifth year of our partnership. The Reed Foundation, via the Big Give, has been a key source of valuable support for over ten years. This year our Christmas Challenge appeal was the most successful ever, raising over £100,000, and we were delighted to participate in the Green Match Fund appeal, raising over £20,000 – thank you to all of our supporters who provided matched funding and donated to the appeals. We continue to work to grow our foundation of annual support, and we wish to thank our more than 400 monthly donors, our 'Orangutan Guardians', whose regular gifts enable us to develop sustainable, long-term plans to support the protection of orangutans, their forests and their future.

We wish to thank the following partners who supported SOS this year:

Albarine, Beco Pets, Beautiful People, Berni Trust, Bidu Bidu Books, BookWhen, Brian Blessed, Chococo, David Jay, Dierenpark Amersfoort Wildlife Fund, Dominic Monaghan, Dr. Liana Chua, Ecotone, Edrington Giving More, ERM Foundation, Ernest Kleinwort Charitable Trust, Ernest Zacharevic, European Outdoor Conservation Association (EOCA), Faith in Nature, Global Giving, Harvey Family Foundation, HDH Wills Charitable Trust, Infinity Foods, IRIS Intelligence, Jean Sainsbury Animal Welfare Trust, Komodo, Lush, Ma'at Environment Fund, Marjorie Coote Animal Charity Trust, Martin Leverton, Montzi, Oakdale Trust, Richard Barker, Rhododendron Trust, Sawpod, Size of Wales, Suzi Eszterhas, Symons Charitable Trust, Tamga, The Big Give, The Darwin Initiative/DEFRA, The Paul Jennings and Jeanette Dunn Charitable Foundation, The Reed Foundation, The Robertson Trust, The Wildlife Collective, Whole Earth, Zac Mills.

Income was £1,057,822, representing 26% growth (2023-24: £840,226). Our greatest area of uplift was grant income, which increased by 110% relative to the previous year to £327,177 (2023-24: £156,113). We were delighted to invest £610,287 this year in impactful programmes and partnerships that are working towards the goals of our Conservation Greenprint (£101,000 or 20% increase on the previous year). Fundraising expenditure increased by 18% this year to £180,197 (2023-24: £152,453), following planned investment in fundraising capacity. For every £1 we spent on generating funds this year, we have raised £5.87, representing an excellent return on investment. With our expanded team in place, the charity is well-placed to grow over the coming years to meet our ambitious plans.

Financial position

Regular detailed reviews of the unrestricted and restricted cash available are undertaken to ensure the charity has sufficient funds to meet its liabilities as they fall due. The charity's trustees have reviewed the plans and budgets for the year ahead and consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. The trustees therefore consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) to the financial statements.

The charity's total reserves stand at £384,626 and our unrestricted general funds stand at £332,479. Our unrestricted reserves target for the year ahead is £265,000.

Our reserves policy is set to ensure that we have unrestricted reserves at the end of the year to prevent operational disruptions, while at the same time ensuring that we do not hold funds unnecessarily. The Trustees have deemed that we need reserves for the following purposes:

- to protect against unpredicted loss of income streams;
- to provide cashflow flexibility and allow projects to proceed pending receipt of other funding; and
- to provide resources in case of any unexpected expenditure.

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For the year ended 31 March 2025

The level of unrestricted reserves is calculated using a risk-based approach, assessing the likelihood and reliability of income streams for the forthcoming year, and adjusting the reserve levels accordingly.

Principal risks and uncertainties

The trustees regularly review the key risks facing the charity and remain mindful of factors such as economic volatility, currency fluctuations, operational dependencies on local partners, and environmental uncertainties that may affect future financial performance. Strategies are in place to manage these, including diversifying income sources, maintaining adequate reserves, supporting partner capacity, and monitoring regulatory requirements in both the UK and Indonesia.

Future plans

Looking ahead, our Conservation Greenprint continues to guide our work toward our vision of a thriving future for wild orangutans in Sumatra. By 2030, we remain committed to supporting the protection of 1.8 million hectares of orangutan habitat, the rewilding of 10,000 hectares of degraded land, and the creation of vital wildlife corridors to reconnect fragmented ecosystems. Our strategy centres on collaboration with local partners, empowerment of forest-edge communities, and the integration of sustainable development and conservation. This mission requires enduring commitment, innovation, and long-term investment.

In the year ahead, we will deepen our focus on community-based forest management, building on momentum in the West Toba landscape, to bring critical habitat under community stewardship and protection. This work is part of a broader effort to embed social forestry in our conservation model, advancing both biodiversity outcomes and community rights.

We will also continue to scale up strategic rewilding initiatives in orangutan landscapes across northern Sumatra. Delivered through our network of locally rooted partners, these projects include regenerative agriculture initiatives that align ecological restoration with improved livelihoods, ensuring orangutans and people can flourish together.

To increase our impact, we will maintain a strong focus on conservation effectiveness through evidence-led programming, rigorous project evaluation, and adaptive management. We will continue to test and refine our approaches to persistent conservation challenges while extending the reach of proven interventions.

Effective communication with our supporters and stakeholders remains central to our success. Through transparent reporting, engaging storytelling, and targeted advocacy, we aim to inspire and expand the community of people and organisations standing with us for Sumatra's forests.

As always, our core values — personal engagement, efficiency, and tangible impact — will remain at the heart of everything we do. At SOS, we are conservation optimists, guided by a bold strategy and supported by a passionate network of allies. Together, we are working toward a thriving future for orangutans, for the communities who share their habitat, and for the planet we all depend on.

Thank you for being part of this journey.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2025



STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity's original governing document was a trust deed dated 20 October 2000 and SOS was registered as a charity in England and Wales (registered charity number 1085600) on 16 March 2001. In September 2014 the charity completed its registration as a Charitable Incorporated Organisation (registered charity number 1158711). The funds held by the old Trust were transferred to the new CIO in quarter 2 of the 2015-16 financial year, and the old Trust was wound up in accordance with the trust deed.

New trustees are recruited on a skills basis to complement the existing expertise of the Board of Trustees. When new trustees are appointed, they are given an introduction to the work of the CIO and provided with the information they need to fulfil their roles, which includes information about the role of the trustees and their responsibilities under the Charities Act 2011.

During the period, day-to-day administration of the charity was delegated to the CEO. Some decision-making powers are retained by the Trustees and exercised at regular Trustees' meetings. The Trustees meet at least four times a year. The Trustees do not receive remuneration. The Trustees have identified and continued to monitor risks which may affect the charity and have taken reasonable steps to mitigate those risks. The Trustees set out on page 1 held office during the whole period of the report except where otherwise stated.

The remuneration of key management personnel is set by the trustees with reference to pay levels in similar organisations and the skills and responsibilities required for each role.

PUBLIC BENEFIT

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission when reviewing the Charity's aims and objectives and in planning future activities.

Sumatran Orangutan Society

Report of the trustees

For the year ended 31 March 2025

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees are to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were appointed as auditors to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 6 October 2025 and signed on their behalf by



Lauren Curtis, Chair of Trustees

Independent auditors' report

To the trustees of

Sumatran Orangutan Society

Opinion

We have audited the financial statements of Sumatran Orangutan Society (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 8 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the trustees of

Sumatran Orangutan Society

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Other matter

The financial statements for the year ended 31 March 2024 were not audited because the charity was below the statutory audit threshold.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Independent auditors' report

To the trustees of

Sumatran Orangutan Society

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditors' report

To the trustees of

Sumatran Orangutan Society

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Godfrey Wilson Limited

Date: 7 October 2025

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Godfrey Wilson Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Sumatran Orangutan Society

Statement of financial activities

For the year ended 31 March 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Income from:					
Donations and legacies	3	336,417	413,419	749,836	700,296
Charitable activities	4	-	290,344	290,344	133,061
Other trading activities	5	-	15,687	15,687	4,615
Investments		-	1,955	1,955	1,754
Other income		-	-	-	500
Total income		<u>336,417</u>	<u>721,405</u>	<u>1,057,822</u>	<u>840,226</u>
Expenditure on:					
Raising funds		-	180,197	180,197	152,453
Charitable activities:					
<i>Projects and grants</i>		340,560	269,727	610,287	509,260
<i>Advocacy and communications</i>		<u>240</u>	<u>150,159</u>	<u>150,399</u>	<u>170,753</u>
Total expenditure	7	<u>340,800</u>	<u>600,083</u>	<u>940,883</u>	<u>832,466</u>
Net income / (expenditure) and net movement in funds	8	(4,383)	121,322	116,939	7,760
Reconciliation of funds:					
Total funds brought forward		<u>56,530</u>	<u>211,157</u>	<u>267,687</u>	<u>259,927</u>
Total funds carried forward		<u><u>52,147</u></u>	<u><u>332,479</u></u>	<u><u>384,626</u></u>	<u><u>267,687</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the accounts.

Sumatran Orangutan Society

Balance sheet

As at 31 March 2025

	Note	£	2025 £	2024 £
Current assets				
Debtors	11	258,546		109,241
Cash at bank and in hand		<u>318,969</u>		<u>254,075</u>
		577,515		363,316
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>(192,889)</u>		<u>(95,629)</u>
Net current assets			<u>384,626</u>	<u>267,687</u>
Net assets	15		<u><u>384,626</u></u>	<u><u>267,687</u></u>
Funds	16			
Restricted funds			52,147	56,530
Unrestricted funds			<u>332,479</u>	<u>211,157</u>
Total charity funds			<u><u>384,626</u></u>	<u><u>267,687</u></u>

Approved by the trustees on 6 October 2025 and signed on their behalf by



Lauren Curtis, Chair of Trustees

Sumatran Orangutan Society

Statement of cash flows

For the year ended 31 March 2025

	2025 £	2024 £
Net movement in funds	116,939	7,760
Adjustments for:		
Interest from investments	(1,955)	(1,754)
Increase in debtors	(149,305)	(102,139)
Increase / (decrease) in creditors	<u>97,260</u>	<u>(23,045)</u>
Net cash provided by / (used in) operating activities	<u>62,939</u>	<u>(119,178)</u>
Cash flows from investing activities:		
Interest from investments	<u>1,955</u>	<u>1,754</u>
Net cash provided by investing activities	<u>1,955</u>	<u>1,754</u>
Increase / (decrease) in cash and cash equivalents in the year	64,894	(117,424)
Cash and cash equivalents at the beginning of the year	<u>254,075</u>	<u>371,499</u>
Cash and cash equivalents at the end of the year	<u><u>318,969</u></u>	<u><u>254,075</u></u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies

a) General information and basis of preparation

Sumatran Orangutan Society is a Charitable Incorporated Organisation registered in England and Wales. The registered office address is 6 Lombard Street, Abingdon, Oxfordshire, OX14 5BJ.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Sumatran Orangutan Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. The charity holds unrestricted net current assets of £332,479 and a cash balance of £318,969. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have been met, then the legacy is treated as a contingent asset and disclosed if material.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

For Google AdWords, the charity measures the value of the gift at 50% of the market value provided by Google. Where the market value is given in foreign currency, this is translated in line with the charity's foreign exchange policy (note 1 (o)).

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities.

Our policy is to allocate these costs evenly between cost of raising funds, expenditure on charitable activities (projects and grants) and expenditure on charitable activities (advocacy and communications).

i) Redundancy costs

Redundancy costs are recognised when the charity has a legal or constructive obligation to make the payment, when it is probable that settlement will be required, and when the amount can be reliably measured. These costs are charged in the period in which the obligation arises and are included within staff costs.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

j) Grants payable

Grants which have been authorised and paid are included as expenditure in the Statement of Financial Activities. Grants which have been communicated to the grantee but not yet paid are accrued in the balance sheet and are included within creditors falling due within one year or after one year (as appropriate).

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the statement of financial activities.

p) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

q) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2024 Total £
Income from:			
Donations and legacies	299,867	400,429	700,296
Charitable activities	-	133,061	133,061
Other trading activities	-	4,615	4,615
Investments	-	1,754	1,754
Other income	-	500	500
Total income	299,867	540,359	840,226
Expenditure on:			
Raising funds	-	152,453	152,453
Charitable activities:			
<i>Projects and grants</i>	284,020	225,240	509,260
<i>Advocacy and campaigns</i>	2,904	167,849	170,753
Total expenditure	286,924	545,542	832,466
Net income / (expenditure)	12,943	(5,183)	7,760
Transfers between funds	4,447	(4,447)	-
Net movement in funds	17,390	(9,630)	7,760

3. Income from donations and legacies

	Restricted £	Unrestricted £	2025 Total £
Grants	198,318	128,859	327,177
Corporate donations	115,925	36,570	152,495
Donations from individuals	22,174	212,611	234,785
Gifts in kind*	-	35,379	35,379
Total income from donations and legacies	336,417	413,419	749,836

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

3. Income from donations and legacies (continued)

Prior period comparative:

	Restricted £	Unrestricted £	2024 Total £
Grants	125,826	30,287	156,113
Corporate donations	117,649	59,628	177,277
Donations from individuals	21,392	253,998	275,390
Legacies	35,000	1,384	36,384
Gifts in kind*	-	55,132	55,132
Total income from donations and legacies	299,867	400,429	700,296

*Gifts in kind relate to the following services provided free of charge:

	2025 £	2024 £
Google AdWords	20,797	33,012
Other services	10,230	120
Gifted equipment	4,352	-
Marketing consultancy	-	22,000
Gifts in kind	35,379	55,132

4. Income from charitable activities

	2025 Total £	2024 Total £
Services income	290,344	133,061
Total income from charitable activities	290,344	133,061

All income from charitable activities was unrestricted in the current and prior year.

5. Income from other trading activities

	2025 Total £	2024 Total £
Licensing of logo	500	1,000
Auction income	13,030	-
Merchandise sales	2,157	3,615
Total income from other trading activities	15,687	4,615

All income from other trading activities was unrestricted in the current and prior year.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

6. Government grants

The charity receives government grants, defined as funding from the Department for Environment, Food & Rural Affairs, to fund charitable activities. The total value of such grants in the period ending 31 March 2025 was £107,088 (2024: £42,965). There are no unfulfilled conditions or contingencies attaching to this grant in the current or prior year.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

7. Total expenditure

	Raising funds	Charitable activities <i>Projects and grants</i>	<i>Advocacy and communications</i>	Support and governance costs	2025 Total
	£	£	£	£	£
Staff costs (note 9)	129,140	132,897	63,648	19,980	345,665
Grants payable (note 13)	-	326,770	-	-	326,770
Programme support	-	127,615	-	-	127,615
Travel and subsistence	-	-	12,080	-	12,080
Training and recruitment	-	-	2,161	929	3,090
Office expenses	-	-	-	16,939	16,939
General expenses	23,658	-	675	8,754	33,087
Marketing	2,475	-	25,428	-	27,903
Communications	-	-	10,002	3,102	13,104
Insurance	-	-	-	3,769	3,769
Accountancy	-	-	-	15,541	15,541
Consultancy	1,920	-	13,400	-	15,320
Sub-total	157,193	587,282	127,394	69,014	940,883
Allocation of support and governance costs	23,004	23,005	23,005	(69,014)	-
Total expenditure	180,197	610,287	150,399	-	940,883

Total governance costs were £14,551 (2024: £12,350).

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

7. Total expenditure (continued)

Prior year comparative

	Raising funds	Charitable activities		Support and governance costs	2024 Total
	£	<i>Projects and grants</i>	<i>Advocacy and communications</i>	£	£
		£	£		
Staff costs (note 9)	117,307	123,150	53,194	15,455	309,106
Grants payable (note 13)	-	246,026	-	-	246,026
Programme support	-	122,823	-	-	122,823
Travel and subsistence	-	-	14,630	-	14,630
Training and recruitment	-	-	2,151	1,756	3,907
Office expenses	-	-	-	17,533	17,533
General expenses	17,885	-	1,001	2,284	21,170
Marketing	-	-	39,454	-	39,454
Communications	-	-	5,350	-	5,350
Insurance	-	-	-	2,406	2,406
Accountancy	-	-	-	12,350	12,350
Consultancy	-	-	37,711	-	37,711
Sub-total	135,192	491,999	153,491	51,784	832,466
Allocation of support and governance costs	17,261	17,261	17,262	(51,784)	-
Total expenditure	152,453	509,260	170,753	-	832,466

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

8. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	329	747
Auditor's remuneration (excluding VAT):		
▪ Audit	7,950	Nil
▪ Other services	4,176	Nil
Independent examiners' remuneration (excluding VAT):		
▪ Independent examination	Nil	2,300
▪ Other services	Nil	10,050

Trustee expenses relate to travel and subsistence costs for 1 trustee (2024: 1 trustee).

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements and to prepare and submit returns to the tax authorities.

9. Staff costs and numbers

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	313,693	279,222
Social security costs	20,376	18,465
Pension costs	11,596	11,419
	345,665	309,106

Included in salaries and wages are settlement costs totalling £11,363. These have been funded from unrestricted funds.

No employee earned more than £60,000 during the current or prior year.

The key management personnel of the charity comprise the Trustees and the Executive Director. The total employee benefits of the key management personnel were £55,547 (2024: £55,324).

	2025 No.	2024 No.
Average head count	8.3	7.2
Average full time equivalent	7.1	6.5

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11. Debtors

	2025 £	2024 £
Trade debtors	200,837	94,240
Accrued income	52,805	11,259
Prepayments	2,904	1,742
Other debtors	2,000	2,000
	<u>258,546</u>	<u>109,241</u>

12. Creditors: amounts due within 1 year

	2025 £	2024 £
Trade creditors	10,826	5,959
Accruals	27,357	17,766
Grant commitments (note 14)	152,033	59,148
VAT creditors	2,673	12,756
	<u>192,889</u>	<u>95,629</u>

13. Grants payable

	2025 £	2024 £
Grants payable to institutions:		
Yayasan Tangguh Hutan Khatulistiwa	238,922	191,138
Yayasan Orangutan Sumatera Lestari	27,848	54,888
Pesona Tropis Alam Indonesia	60,000	-
	<u>326,770</u>	<u>246,026</u>

Grants payable to institutions were used to deliver programmes which support our charitable objects.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

14. Grant commitments

	2025	2024
	£	£
Grant commitments brought forward	59,148	101,490
Grants committed during the period	326,770	246,026
Grants paid during the period	(233,885)	(288,368)
Grant commitments carried forward	<u>152,033</u>	<u>59,148</u>

15. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	103,351	474,164	577,515
Current liabilities	(51,204)	(141,685)	(192,889)
Net assets at 31 March 2025	<u>52,147</u>	<u>332,479</u>	<u>384,626</u>
Prior year comparative			
	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	56,530	306,786	363,316
Current liabilities	-	(95,629)	(95,629)
Net assets at 31 March 2024	<u>56,530</u>	<u>211,157</u>	<u>267,687</u>

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

16. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2025 £
Restricted funds					
Batang Toru	-	6,623	(6,623)	-	-
CARE	15,080	-	(10,080)	-	5,000
Darwin Capability & Capacity	-	107,088	(107,088)	-	-
HOCRU	4,001	2,809	(6,810)	-	-
Legal & Policy	-	1,457	(1,457)	-	-
Lucy Wisdom Fund	30,216	18,317	(21,180)	-	27,353
Rewilding	4,163	73,210	(59,566)	-	17,807
Splash & Burn	3,070	-	(3,070)	-	-
West Toba	-	126,913	(124,926)	-	1,987
Total restricted funds	56,530	336,417	(340,800)	-	52,147
Unrestricted funds					
General funds	211,157	721,405	(600,083)	-	332,479
Total unrestricted funds	211,157	721,405	(600,083)	-	332,479
Total funds	267,687	1,057,822	(940,883)	-	384,626

Purposes of restricted funds

Batang Toru

Protection efforts for the world's rarest great ape species, the Tapanuli orangutan, and their habitat in the Batang Toru ecosystem.

Community Agroforestry, Restoration and Education (CARE)

The Community Agroforestry, Restoration and Education (CARE) programme supports the durable rewilding and protection of orangutan habitat through supporting forest-edge communities to become conservation ambassadors and develop sustainable livelihoods which depend on, and contribute to, the protection of the rainforest ecosystem.

Darwin Capability & Capacity

A two-year project under the UK government's Darwin Initiative to enhance the strategic approach, technical skills and organisational capacities amongst frontline conservation organisations in Northern Sumatra to support impactful orangutan conservation programmes.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

16. Movements in funds (continued)

Purposes of restricted funds (continued)

Human-Orangutan Conflict Response Unit (HOCRU)

Support for the HOCRU programme in Sumatra which rescues orangutans from conflict situations and the illegal pet trade, and provides education and training to local communities affected by human wildlife conflict.

Legal and policy

Supporting wildlife and forest crime patrols and investigations, and policy analysis to support effective conservation initiatives.

Lucy Wisdom Fund

A fund set up in memory of SOS founder Lucy Wisdom for educational projects, and to secure land for conservation in Sumatra.

Rewilding

Support for a range of interventions to enhance, rehabilitate and re-establish orangutan habitat.

Splash & Burn

Curated by renowned artist, Ernest Zacharevic, the Splash & Burn campaign is an innovative platform using art to raise global consciousness about Sumatra's incredible forests, iconic wildlife and forest dependent communities.

West Toba

Support for frontline community-centred programmes to enhance the viability of wild populations of Sumatran orangutans in the West Toba landscape, by securing and recovering forest connectivity.

Forest Monitoring

Data collection, analysis and innovative research to support strategically targeted conservation planning and responsive programme delivery.

Guides COVID-19 Appeal

An appeal to provide support for forest guides and their families who lost their livelihoods due to the COVID-19 pandemic.

Transfers between funds

In the prior year transfers between funds represent the topping up of overspends on restricted funds, and the repurposing of funds as agreed with funders.

Sumatran Orangutan Society

Notes to the financial statements

For the year ended 31 March 2025

16. Movements in funds (continued)

Prior year comparative

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
Restricted funds					
Batang Toru	-	45,006	(45,006)	-	-
CARE	14,420	5,000	(4,365)	25	15,080
Darwin Capability & Capacity	-	42,965	(42,965)	-	-
Forest Monitoring	-	15,000	(19,296)	4,296	-
Guides COVID-19 Appeal	24	-	-	(24)	-
HOCRU	-	4,001	-	-	4,001
Legal & Policy	-	1,042	(1,192)	150	-
Lucy Wisdom Fund	-	57,313	(27,097)	-	30,216
Rewilding	-	67,020	(62,857)	-	4,163
Splash & Burn	3,185	-	(115)	-	3,070
West Toba	21,511	62,520	(84,031)	-	-
Total restricted funds	39,140	299,867	(286,924)	4,447	56,530
Unrestricted funds					
General funds	220,787	540,359	(545,542)	(4,447)	211,157
Total unrestricted funds	220,787	540,359	(545,542)	(4,447)	211,157
Total funds	259,927	840,226	(832,466)	-	267,687

17. Related party transactions

The parents of S Constantine, a trustee, are shareholders in Lush Ltd and have a substantial interest in the company. During the year Sumatran Orangutan Society received donations of £300 (2024: £2,503) from Lush Ltd and its subsidiaries. At the year end no monies were owed to the charity by Lush Ltd (2024: £Nil).

In aggregate trustees donated £2,320 during the year (2024: £7,232). There were no conditions attached to these donations.